

**INTRODUCTION TO THE  
DoD FINANCIAL MANAGEMENT REGULATION**

**GENERAL**

The DoD Financial Management Regulation provides all DoD Components with the policy, regulation, and procedures within the area of responsibility of the Under Secretary of Defense (Comptroller) (USD(C)). The Regulation consists of the following 15 volumes:

1. General Financial Management Information, Systems, and Requirements
2. Budget Formulation and Presentation
3. Budget Execution - Availability and Use of Budgetary Resources
4. Accounting Policy and Procedures
5. Disbursing Policy and Procedures
6. Reporting Policy and Procedures
7. Military Pay Policy and Procedures
8. Civilian Pay Policy and Procedures
9. Travel Policy and Procedures
10. Contract Payment Policy and Procedures
11. Reimbursable Operations, Policy and Procedures
12. Special Accounts, Funds and Programs, Policy and Procedures
13. Nonappropriated Funds Policy and Procedures
14. Administrative Control of Appropriations
15. Security Assistance Policy and Procedures

**AUTHORIZATION**

This Regulation is issued by the USD(C) under authority of Department of Defense Instruction 7000.14, "DoD Financial Management Policy and Procedures," dated November 15, 1992.

**PARAGRAPH NUMBERING SYSTEM**

The paragraph numbering system of this Regulation is consistent for all 15 volumes. The six digit paragraph number and its subparagraph designators are formulated as follows:

01  
CHAPTER 1

01  
SECTION 1

01  
PARAGRAPH 1

A.1.a.(1)(a)  
SUBPARAGRAPHS